EXCEPTION REPORT #11

Given the following input, KPMG was unable to adequately verify UNE charges on the Y40 bills received for UNE services provided by Bell Atlantic.

<u>Issue</u>

KPMG noted discrepancies between the charges on the bill and the charges associated with the rate elements applicable to Unbundler Scenarios. As a result, the accuracy of the Y40 bills could not be verified. KPMG employed the process for verifying UNE charges as documented in the CLEC handbook, Volume 3, Section 9.3.6 using the following inputs.

- 1. Daily Usage Feed (DUF) Call Records
- 2. National Exchange Carrier Association (NECA) Tariff #4
- 3. DTE MA Tariff / CLEC contract rates
- 4. The CLEC handbook Unbundler Scenarios
- 5. KPMG's Unbundled End-User Scenarios

Below are the major discrepancies found in the validation process.

#	End Office	Rate	Rate	Quantity	Quantity	DUF	Bill	Monetary	Quantity
		Element		DUF	Bill	Amount	Amount	Difference	Difference
1	BSTNMAHADS9	ULSC	\$0.004647	55	46	\$0.42	\$0.21	\$0.21	9.00
2	BSTNMAHADS9	ULCTC	\$0.003483	15	4	\$0.05	\$0.01	\$0.04	11.00
3	BSTNMAHADS9	UNRCC	\$0.006350	10	17	\$0.06	\$0.11	\$0.05	(7.00)
5	BSTNMABODS9	UIC	\$0.000185	55	72	\$0.01	\$0.01	\$0.00	(17.00)
6	BSTNMABODS9	ULSC	\$0.004647	224	296	\$1.06	\$1.38	\$0.32	(72.00)
		(Peak)							
7	BSTNMABODS9	USTPC	\$0.003528	177	233	\$0.62	\$0.82	\$0.20	(56.00)
8	BSTNMABODS9	ULCTC	\$0.003483	41	56	\$0.14	\$0.20	\$0.06	(15.00)
9	BSTNMABODS9	UNRCC	\$0.006350	26	44	\$0.17	\$0.28	\$0.11	(18.00)
		(Peak)							
10	NDHMMAPIDS0	ULCTC	\$0.003870	12	28	\$0.05	\$0.11	\$0.06	(16.00)
L.		(Peak)					*		
11	NDHMMAPIDS0	ULSC	\$0.009549	845	1078	\$8.07	\$10.29	\$2.22	(233.00)
10	NIDIU (I) (A DIDGO	(Peak)	ΦΩ ΩΩΣΩΩΩ	272	10	01.44	ΦΩ Ω7	Ф1 27	261.00
12	NDHMMAPIDS0	ULSC (Non-	\$0.005282	273	12	\$1.44	\$0.07	\$1.37	261.00
		Peak)							
13	NDHMMAPIDS0	UNRCC	\$0.011639	8	22	\$0.09	\$0.26	\$0.17	(14.00)
		(Peak)	φοιο11039	Ü		φ0.03	φ0.20	φοιιγ	(11.00)
14	NDHMMAPIDS0	USTPC	\$0.003528	796	9	\$2.81	\$0.01	\$2.80	787.00
		(Peak)							
15	NDHMMAPIDS0	USTPC	\$0.000784	269	1036	\$0.21	\$3.66	\$3.45	(767.00)
		(Non-							
		Peak)							

#	End Office	Rate Element	Rate	Quantity DUF	Quantity Bill	DUF Amount	Bill Amount	Monetary Difference	Quantity Difference
16	WNCHMAMADS1	BSC	\$0.050629	13	22	\$0.66	\$1.11	\$0.45	(9.00)
17	WNCHMAMADS1	UIC	\$0.000185	122	66	\$0.02	\$0.01	\$0.01	56.00
18	WNCHMAMADS1	ULCTC (Peak)	\$0.003600	87	51	\$0.31	\$0.18	\$0.13	36.00
19	WNCHMAMADS1	ULSC (Peak)	\$0.007401	303	164	\$2.24	\$1.21	\$1.03	139.00
20	WNCHMAMADS1	UNRCC (Peak)	\$0.009221	57	46	\$0.53	\$0.42	\$0.11	11.00
21	WNCHMAMADS1	USTPC (Non- Peak)	\$0.003528	197	105	\$0.70	\$0.36	\$0.34	92.00
22	WSFDMAWADS0	ULSC (Peak)	\$0.014277	88	99	\$1.26	\$1.28	\$0.02	(11.00)
23	WSFDMAWADS0	ULSC (Non- Peak)	\$0.008186	3	8	\$0.02	\$1.49	\$1.47	(5.00)
24	WSFDMAWADS0	UNRCC	\$0.016370	9	37	\$0.15	\$0.60	\$0.45	(28.00)
25	WSFDMAWADS0	USTPC (Peak)	\$0.003528	30	50	\$0.11	\$0.18	\$0.07	(20.00)
26	WSFDMAWADS0	USTPC (Non- Peak)	\$0.000784	3	7	\$0.00	\$0.01	\$0.01	(4.00)

Assessment

CLECs are unable to validate the accuracy of charges applicable to UNE services provided by Bell Atlantic.